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1947

# Annual Report of the Municipal Officers of the Town of Columbia Falls For The Municipal Year 1946-1947

Columbia Falls, (Me.)

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ANNUAL REPORT  
*of the*  
MUNICIPAL OFFICERS  
*of the TOWN of*  
COLUMBIA FALLS  
*For the Municipal Year*  
YEAR 1946-1947

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Parlin Printing Co.,—Machias

MAR 13 1947

**TOWN OFFICERS 1946**

**Selectmen and Overseers**

J. W. HATHAWAY                      ROY BAGLEY  
B. B. TIBBETTS, Jr.

**Assessors**

WARREN GRANT                      MORRIS TIBBETTS  
LESLIE TIBBETTS

**Town Clerk**

LUTHER G. SAWYER

**Treasurer**

WILLIS H. ALLEN

**Tax Collector**

MARY R. BAILEY

**School Committee**

R. D. HATHAWAY                      GERTRUDE TIBBETTS  
BERT BAILEY

**Superintendent of Schools**

ROLAND M. LEACH

**Constables**

H. A. BARTON                      GRAYDON HARTFORD  
LESLIE TIBBETTS

**Auditor**

SAWYER & SAWYER

**TREASURER'S REPORT**

**Town of Columbia Falls—Municipal Year Ending  
Feb. 28, 1947**

**Receipts**

Cash on hand at close of previous year      \$ 7,745.56

**Received:**

On a/c 1945 Commitment	29.82
On a/c 1945 Tax Liens	6.83
On Returned Check	7.00
On a/c Town Hall Rent	162.00
From Laurence Drisko, rent Town Landing	1.00
From State as follows:	
Special Resolve Highway Aid	354.16
On a/c Snow Removal cost	427.62
On a/c Forest Fire Aid	99.50
Bank Stock Tax	26.70
Bear Bounties (reimbursements)	30.00
Teacher's Travel Expense	15.00
School Maintenance	2,684.00
Teaching positions, Census & Conveyance	2,919.38
Mary R. Bailey, Coll., 1946 Commitment	15,456.06
Mary R. Bailey, Coll., 1946 Excise Tax	545.96
Town of Columbia, Tuition	648.00
M. J. Oliver, rent of Town Landing	1.00
Town of Machias, School Art Material sold	10.81
M. J. Oliver, 1946 Tax	36.52
Proceeds from check issued in 1943, not presented for payment	.06

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**\$31,206.98**

**Expenditures**

Paid Selectmen's Warrants to date      \$23,663.83

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**Balance      \$ 7,543.15**

*Annual Town Report*

All bills presented to date have been paid and you have in your Treasurer's hands funds as follows:

On deposit with Union Trust Co. \$7,538.48

Cash on hand 4.67

---

\$7,543.15

Treasurer also holds bank book, (showing funds deposited with Merrill Trust Co. to the credit of Allen Memorial Field), amounting to \$55.62.

W. H. ALLEN, Treas.

## REPORT *of* SELECTMEN

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### ADMINISTRATION

#### Credits

Appropriation	\$1,100.00
Bank Stock Tax	26.70
Lawrence Drisko	1.00
Maurice Oliver	1.00
Tax Lien Costs	4.50
	<hr/>
	\$1,133.20

#### Expenditures

General Government	\$1,204.67
Vital Statistics	9.25
Health Officer	10.00
	<hr/>
	\$1,223.92
	<hr/>
Overdraft	\$ 90.72

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## **TOWN OFFICERS SALARIES**

### **Selectmen & Overseers:**

J. W. Hathaway	\$ 200.00
Roy Bagley	25.00
B. B. Tibbetts, Jr.	25.00

### **Assessors:**

Warren Grant	99.00
Morris Tibbetts	78.00
Leslie Tibbetts	54.00
Town Clerk, Luther G. Sawyer	50.00
Treasurer, Willis H. Allen	75.00
Collector, Mary R. Bailey	315.82

### **School Committee:**

R. D. Hathaway	5.00
Gertrude Tibbetts	5.00
Bert Bailey	5.00
Excise Tax Collector, M. R. Bailey	27.30
Auditor, Sawyer & Sawyer	35.00

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\$ 999.12

### **Postage & Telephone:**

Fred B. Pineo, Jr.	3.53
Willis H. Allen	18.75

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22.28

### **Printing & Supplies:**

Teague Publishing Co.	70.50
Marks Printing House	27.80

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98.30

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## Elections:

Lillian Tibbetts	8.00	
Phyllis Drisko	8.00	
Nora French	8.00	
Shirley Pineo	8.00	
Luther Sawyer	4.97	
		<hr/>
		36.97

## Miscellaneous:

Frances Worcester	25.00	
Fred B. Pineo, Jr.	2.50	
U. S. Automobile Guide	5.50	
Dan Look	5.00	
Maynard Grant	5.00	
Graydon Hartford	5.00	
		<hr/>
		48.00

**TOWN HALL****Credits**

Appropriation	\$ 50.00	
Hall Rent	162.00	
		<hr/>
		\$212.00

**Expenditures**

Bangor Hydro Elec. Co.	\$ 41.63	
Seth Higgins, Jr., janitor	33.00	
Leslie Tibbetts, janitor	120.00	
Edmund P. Casey, tune piano	5.00	
Albert Richard, insurance	41.25	
New England Adv. Co., supplies	2.70	
D. N. Ramsdell, supplies	34.75	
R. A. Norton, supplies	1.29	
Fernald Ingersoll, cleaning	1.78	
Gulf Oil Corp., fuel	45.96	
		<hr/>
		\$327.36
		<hr/>
Overdraft		\$115.36

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## **TOWN HALL HEATING SYSTEM**

### **Credits**

Appropriation	\$ 500.00	\$ 500.00
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### **Expenditures**

H. Rankin Grant	\$1,365.00	
Leslie Tibbetts	63.00	
Fred Champion	7.55	
	<hr/>	\$1,435.55

Balance to 1947		<hr/> \$ 935.55
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## **FIRE DEPARTMENT**

### **Credits**

Treasurer of State—50% reimbursement on forest fire payrolls		\$ 99.50
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### **Expenditures**

Forest Fire Payrolls	\$198.98	
Malcolm Clark	60.00	
D. N. Ramsdell, supplies	2.48	
	<hr/>	\$261.46

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\$161.96

FIRE DEPARTMENT RESERVE \$109.21

## **STREET LIGHTS**

Appropriation	\$375.00
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### **Expenditures**

Bangor Hydro Elec. Co.	<del>\$375.00</del>
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## **VITAL STATISTICS**

Transferred from Administration	\$ 9.25
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### **Expenditures**

Luther G. Sawyer	\$ 9.25
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## **HEALTH OFFICER**

Transferred from Administration	\$ 10.00
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*Annual Town Report***Expenditures**

Bert Bailey	\$ 10.00
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**NURSE**

Appropriation	\$ 42.00
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**Expenditures**

Treasurer of State	\$ 42.00
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**ADVERTISING**

Appropriation	\$ 25.00
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**Expenditures**

Washington Co. Chamber of Commerce	\$ 25.00
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**SUPERINTENDENT'S SALARY**

Appropriation	\$370.60
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**Expenditures**

Roland M. Leach	\$439.20
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Overdraft	\$68.60
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**INTEREST ACCOUNT**

Appropriation	\$ 32.00
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**Expenditures**

School Fund	\$ 30.00	
Florence Plant Fund	2.00	
		\$ 32.00

**STATE AND COUNTY TAXES**

Appropriations		
State Tax	\$1,623.08	
County Tax	1,006.56	
		\$2,629.64

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## **Expenditures**

Treasurer of State	\$1,623.08
County Treasurer	1,006.56

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\$2,629.64

## **AID TO DEPENDENT CHILDREN**

Appropriation	\$ 84.00
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## **Expenditures**

Lena Cook	\$ 76.50
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Unexpended balance	\$ 7.50
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## **SUPPORT OF POOR**

Appropriation	\$350.00
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## **Expenditures**

Otis Tibbetts—Board O. Lund	\$296.00
D. N. Ramsdell	15.92

R. A. Norton	8.25
Roy Bagley	2.60

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\$322.77

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Unexpended balance	\$ 27.33
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**HIGHWAYS****SNOW REMOVAL****Credits**

Appropriation	\$ 900.00	
Due from State (plowing)	121.50	
	<hr/>	\$1,021.50

**Expenditures**

Treas. of State, salt	\$ 43.66	
Arthur Look	29.40	
Merton Look	7.92	
Lester Look	17.25	
Wellington Rockwell	3.75	
Jared Rockwell	2.25	
Elmer Grant	11.25	
Hubert Tabbutt	4.50	
George Rockwell	12.00	
Ansel Rockwell	8.25	
Hathaway Brothers	368.00	
Kenneth Grant	40.38	
Roy Worcester	15.00	
Millard Rockwell	21.75	
Merton Allen	10.88	
Erwin Bucknam	10.50	
Merrill Fickett	2.63	
Lewis Guptill	5.63	
Harry Tibbetts	25.16	
Leroy Gilman	3.00	
Melvin Dorr	6.38	
Wendell Tucker	16.50	
Ramsdell's Store	1.60	
Warren Dorr	3.75	
B. L. Cleaves	3.00	
	<hr/>	\$ 674.39
Unexpended balance		<hr/> \$ 347.11

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## **ROADS & BRIDGES**

Appropriation \$1,500.00

### **Expenditures**

Paid for Patrol	\$ 877.20	
Transferred to 3rd Class Maint.	80.00	
Material on Special Resolve	44.40	
Lester Look	48.75	
Wellington Rockwell	36.75	
Jared Rockwell	48.75	
Elmer Grant	36.75	
Hubert Tabbutt	52.80	
Fred B. Pineo	12.00	
Clarence Tabbutt	19.20	
Clarence Nash	4.80	
Eldred Bryant	8.40	
Clayton Grant	11.28	
George Worcester	21.90	
State Highway Comm.	4.00	
Freeman Preston	11.28	
D. N. Ramsdell	2.35	
		<hr/>
		\$1,320.61
Unexpended balance		<hr/>
		\$ 179.39

## **THIRD CLASS MAINTENANCE**

### **Credits**

Balance from last year	\$ 189.80	
Transferred from Roads & Bridges	80.00	
		<hr/>
		\$ 269.80

### **Expenditures**

Lester Look	\$ 12.00
Jared Rockwell	12.00

Elmer Grant	6.00
Wellington Rockwell	6.00
Eldred Bryant	11.20
Clarence Tabbutt	12.08
Clayton Grant	9.18
Freeman Preston	11.28
Graydon Hartford	1.00
State Highway Comm., grader	6.00
	<hr/>
	\$ 86.74
Balance to 1947	<hr/>
	\$ 183.06

**STATE AID**

Balance from last year	\$2,398.50
Appropriation	799.50
	<hr/>
	\$3,198.00

**Expenditures**

State Highway Comm.	1,599.00
	<hr/>
Balance to 1947	\$1,599.00

**Statement of State Aid Account:**

Paid to State	\$1,599.00
Apportioned by State	3,198.00
Balance from 1942	180.37
	<hr/>
	\$4,977.37
Expended on Road Building	3,200.59
	<hr/>
Unexpended Balance in State Treasury for 1947	\$1,776.78

**HONOR ROLL & TOWN LAWN**

Balance from last year	\$ 44.33	
Appropriation	200.00	
		<hr/>
		\$ 244.33
	<b>Expenditures</b>	
Arthur Mahan & Hubert Tabbutt		\$ 254.50
		<hr/>
Overdraft		\$ 10.17

J. W. HATHAWAY  
ROY BAGLEY  
B. B. TIBBETTS, Jr.

Selectmen

**BUDGET COMMITTEE RECOMMENDATIONS**

At a Budget Committee meeting February 27, 1947,  
the following appropriations were recommended by  
the committee for 1947:

Administration	\$1,200.00
Street Lights	375.00
Roads and Bridges	1,500.00
Poor Account	450.00
Dependent Children	84.00
Nurse	42.00
Abatements	25.00
Schools	8,000.00
Advertising	50.00
Insurance for Schools	25.00
Superintendent of Schools	473.52
Interest	32.00
Town Hall Heating System	500.00
Town Hall	150.00
School Repairs	500.00
Consolidated Schools	1,000.00
Snow Removal	900.00

**AUDITOR'S REPORT**

**SAWYER & SAWYER**  
Accountants and Auditors  
Milbridge, Maine

Feb. 28, 1947

Board of Selectmen  
Columbia Falls, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Columbia Falls have been audited for the period March 1, 1946 to February 28, 1947.

The examination was made in accordance with generally accepted standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the result discloses that the financial transactions of your Town have been satisfactorily handled.

Comments and Schedules are incorporated in this report which may prove of interest to you, all of which is respectfully submitted.

Very truly yours,

**SAWYER & SAWYER**

By **A. F. Sawyer**

Accountants and Auditors

**COMMENTS**

**Re: Audit of Town of Columbia Falls**

**March 1, 1946 to February 28, 1947**

The financial status of your town is presented on the balance sheet, and comments regarding the var-

ious items in order of their appearance, thereon, are as follows:

**Cash:**

The cash balance at the close of the year was on deposit at the Union Trust Company, Ellsworth, Maine. The check book balance was reconciled with the bank statement as of January 31, 1947 and found to be in agreement. Cash on hand in the amount of \$4.67 was verified by physical count, and found in order.

**Accounts Receivable:**

This receivable consists entirely of accounts due from the State as reimbursement for snow removal during 1946.

**Taxes Receivable:**

The records of the Tax Collector were examined and the warrant of commitment was found in agreement with the Assessors' records.

The Collector has made final settlement with the Town which completed the fulfillment of her warrant. This was accomplished by cash collections of \$15,-456.06; abatements \$21.12 and tax liens \$88.72. There are no uncollected poll or personal taxes.

**Tax Liens:**

The tax liens on file with the Town Treasurer were examined and found to be recorded at the Registry of Deeds in Machias, Maine. Collections and credits were checked and found to be properly recorded.

**Due Governmental Agencies:**

This item consists of deductions from wages for withholding tax and teachers retirement fund which are being held until the usual time of settlement with the appropriate agencies.



**Due Trust Funds:**

This liability consists of \$1,000.00 for Ministerial and School Fund and \$100.00 Cemetery Fund, which are in the general fund of the town. Interest on these funds are appropriated by the town and properly expended.

**Deferred Revenue:**

Prepaid 1947 Excise Taxes were received prior to the closing of the books and the credit is carried forward to the 1947 municipal year for proper application.

**Surplus:**

At the close of the year, February 28, 1947, the town had a Net Surplus in the amount of \$5,798.63. Of this amount, \$2,261.32 has been set aside for definite purposes, leaving only \$3,537.31 unappropriated for any specific use. A summary of the items which make up that portion which is appropriated may be found on Exhibit D. An analysis of the change in Net Surplus for the year under examination is presented on Exhibit E.

**General:**

The fidelity bonds of the Treasurer and Collector were examined and found in order.

Revenue obtained from 1946 excise taxes was checked and found to be properly accounted for and recorded. All revenue from this source was credited to the surplus account.

Vouchers and payrolls were examined in part and those examined appeared to be proper charges to the accounts involved.

All unexpended balances required by law to be carried forward and all unfinished projects which had unexpended balances have been carried forward to 1947.

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Exhibit A

COLUMBIA FALLS — 1946  
BALANCE SHEET  
Year Ended Feb. 28, 1947

## ASSETS

	Feb. 28, 1947	March 1, 1946
Cash:		
On Hand and in Bank	\$7,543.15	\$7,743.50
Accounts Receivable	93.68	1,062.74
Taxes Receivable		29.82
Tax Liens	61.75	11.88
Real Estate	4.29	4.29
	<hr/>	<hr/>
Total Assets—Gen. Fund	\$7,702.87	\$8,852.23
Trust Funds		
Due from Gen. Fund	\$1,100.00	\$1,117.00

## LIABILITIES

	Feb. 28, 1947	March 1, 1946
Accounts Payable		\$ 200.40
Due Govt. Agencies		
Withholding Tax	\$ 149.00	\$ 112.30
Teachers' Retirement	204.14	200.75
	<hr/>	<hr/>
	353.14	313.05
Due Trust Funds	1,100.00	1,117.00
Deferred Revenue:		
Prepaid Excise Taxes	341.89	267.33
	<hr/>	<hr/>
	1,795.03	1,897.78
Reserves		
Fire Dept. Reserve	109.21	109.21
Surplus		
Surplus:		
Approp'ted (Ex. D)	2,261.32	4,010.89
Unapp. (Ex. E)	3,537.31	2,834.35
	<hr/>	<hr/>
	5,798.63	6,845.24
Total Liabilities, Reserve		
& Surplus, Gen. Fund	7,702.87	8,852.23
Trust Funds		
Principals	1,100.00	1,100.00
Income		17.00
	<hr/>	<hr/>
Total Liabilities—Trust Funds	1,100.00	1,117.00

Exhibit B

## STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year ended February 28, 1947

Cash Balance—March 1, 1946		\$7,743.50
Add—Cash Receipts:		
Taxes Receivable:		
Current Year	15,565.90	
Prior Year	29.82	
	<hr/>	
Total Taxes Receivable		15,595.72
Tax Liens		43.35
Excise Taxes:		
1946 Receipts	204.07	
1947 Receipts	341.89	
	<hr/>	
Total Excise Taxes		545.96
Departmental (Schedule B-1)		6,574.39
Other Receipts:		
Accounts Receivable	781.78	
Outstanding Check	.06	
Bear Bounties	30.00	
	<hr/>	
Total Other Receipts		811.84
		<hr/>
Total Cash Receipts		\$23,571.26
		<hr/>
Total Available		\$31,314.76
Deduct—Cash Disbursements:		
Departmental	\$22,581.04	
Tax Liens	88.72	
Due Trust Funds	17.00	
Withholding Tax	707.10	
Teachers' Retirement	347.75	
Bounties	30.00	
	<hr/>	
Total Cash Disbursements		\$23,771.61
		<hr/>
Cash Balance—Feb. 28, 1947		\$ 7,543.15

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Exhibit C

## 1946 VALUATION, ASSESSMENT AND COLLECTION

Year ended February 28, 1947

### VALUATION:

Real Estate—Resident	\$125,275.00	
—Non-Resident	20,138.00	
		<hr/>
		\$145,413.00
Personal Estate—Resident	34,794.00	
—Non-Resident	2,135.00	
		<hr/>
		36,929.00
		<hr/>
TOTAL VALUATION		\$182,342.00

### ASSESSMENT:

Valuation x Rate—		
\$182,342.00 x .083	\$15,134.39	
137 Polls @ \$3.00	411.00	
Gain in Computation	.07	
		<hr/>
TAX COMMITMENT	\$15,545.46	
Supplemental Tax	20.44	
		<hr/>
CHARGES TO COLLECTOR		\$15,565.90

### COLLECTION:

Credits to Collector:		
Cash to Treasurer	\$15,456.06	
Abatements	21.12	
Tax Liens	88.72	
		<hr/>
CREDITS TO COLLECTOR		\$15,565.90

### COMPUTATION OF ASSESSMENT

#### Requirements:

Town Appropriations	\$12,756.10	
State Tax	1,623.08	
County Tax	1,006.56	
		<hr/>

TOTAL APPROPRIATIONS (Exhibit D)	\$15,385.74	
Tax Commitment: (as above)	15,545.46	
Excess of Commitment:		<hr/>
Overlay—Transferred to Net Surplus	\$	159.72

**STATEMENT OF DEPARTMENTAL OPERATING ACCOUNTS  
TOWN OF COLUMBIA FALLS**

Year ended February 28, 1947

	Balances From 1945	App'ns	Cash Receipts	Other Credits	Total Available	Cash Expend.	Other Charges	O'draft	Unexp'n'd	Balances to 1947
General Government:										
Administration		\$1,100.00	\$ 28.70	\$ 4.50	\$1,133.20	\$1,204.67	\$19.25	\$90.72		
Town Hall		50.00	162.00		212.00	327.36		115.36		
Town Hall Heating System		500.00			500.00	1,435.55				935.55
Total Gen. Govt.		1,650.00	190.70	4.50	1,845.20	2,967.58	19.25	206.08		935.55
Protection:										
Fire Dept.			99.50		99.50	261.46		161.96		
Street Lights		375.00			375.00	375.00				
Total Protection		375.00	99.50		474.50	636.46		161.96		
Health & Sanitation:										
Nurse		42.00			42.00	42.00				
Health Officer				10.00	10.00	10.00				
Vital Statistics				9.25	9.25	9.25				
Total Health & Sanitation		42.00		19.25	61.25	61.25				
Highways & Bridges:										
Roads and Bridges		1,500.00			1,500.00	1,196.21	124.40		179.39	
3rd Class Maint.	171.52			98.28	269.80	86.74				183.06
State Aid	2,398.50	799.50			3,198.00	1,599.00				1,599.00
Snow Removal		900.00		121.50	1,021.50	674.39			374.11	
Ttl. H'ways & Bridges	2,570.02	3,199.50		219.78	5,989.30	3,556.34	124.40		526.50	1,782.06
Charities:										
Support of Poor		350.00			350.00	322.77			27.23	
Aid to Dependent Children		84.00			84.00	76.50			7.50	
Total Charities		434.00			434.00	399.27			34.73	
Education										
Schools	1,315.42	4,100.00	6,284.19	35.78	11,735.39	10,772.00	1,110.72			147.33
Superintendence		370.60			370.60	439.20		68.60		
School Repairs	81.12	1,000.00			1,081.12	558.39				522.73
School Insurance		303.00			303.00	258.39	5.30			39.41
Consolidated School		1,000.00			1,000.00					1,000.00
Total Education	1,396.54	6,773.60	6,284.19	35.78	14,490.11	12,027.88	1,116.02	68.60		1,414.81
Unclassified:										
Abatelements		25.00			25.00	21.12			3.88	
Advertising		25.00			25.00	25.00				
Honor Roll	44.33	200.00			244.33	254.50		10.17		
Interest		32.00			32.00	2.00	30.00			
Total Unclassified	44.33	282.00			326.33	302.62	30.00	10.17	3.88	
Special Assessments:										
State Tax		1,623.08			1,623.08	1,623.08				
County Tax		1,006.56			1,006.56	1,006.56				
Total Spec. Assessments		2,629.64			2,629.64	2,629.64				
Total All Depts.	\$4,010.89	\$15,385.74	\$6,574.39	\$279.31	\$26,250.33	\$22,581.04	\$1,289.67	\$446.81	\$565.11	2,261.32

Exhibit E

## COLUMBIA FALLS — 1946

## ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS

Unappropriated Surplus—Mar. 1, 1946 \$2,834.35

Adjustments affecting prior years

## Charges:

Adj. Accounts Receivable	\$ 63.98	
3rd Class Maint.	18.28	82.26

## Credits

Withholding Tax		10.00
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Net Adjustments		72.26
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Adjusted Surplus		2,762.09
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## Increase:

## Appropriation Balances

Unexpended (Ex. D) 565.11

Overdraft (Ex. D)	446.81	118.30
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Overlay (Ex. C)	159.72
1946 Excise Tax	471.40
Supplemental Tax	20.44
Adj. School Insurance	5.30
Outstanding Check	.06

Net Increase		775.22
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Unappropriated Surplus Feb. 28, 1947		\$3,537.31
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**REPORT OF SUPERINTENDENT OF SCHOOLS**

1946-47

**To the Superintending School Committee and Citizens  
of Columbia Falls:**

I herewith submit for your consideration my third  
annual report of the schools of Columbia Falls.

**DIRECTORY****Superintending School Committee**

Gertrude Tibbetts	Term expires 1947
Bert Bailey	Term expires 1948
Reginald Hathaway	Term expires 1949

Attendance Officer—Leslie Tibbetts

**Teachers****Yearly Sal.**

Albert Richard, Principal, High School	\$2,100.00
Mrs. Lillian Tibbetts, Assistant, High School	1,800.00
Laurence Drisko, Grammar	1,150.00
Mrs. Helen Grant, Intermediate	1,050.00
Mrs. Helen Allen, Primary	1,050.00
Mrs. Florence Ingersoll, Central	1,050.00
Mrs. Goldie Sprague, Tabbutt	1,050.00

**Janitors****Weekly Sal.**

Leslie Tibbetts, Village Schools	\$20.00
Bernice Pineo, Central	5.00
Bessie Hartford, Tabbutt	5.00

**FINANCIAL STATEMENT****Credits**

Unexpended Balance	\$1,315.42
Appropriation	4,100.00

State School Fund	2,925.16
Equalization Fund	2,684.00
Int. on Permanent School Fund	30.00
Special Project	15.00
Tuition	648.00
Machias School Department	10.81
Grant Bros., Refund	7.00
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	\$11,735.39

**Debits****High School:**

Teachers' Salaries	\$3,608.50
Fuel	187.74
Janitors and Cleaning	296.00
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	\$ 4,092.24

**Elementary Schools:**

Teachers' Salaries	\$4,850.12
Fuel	1,092.32
Janitors and Cleaning	622.80
Conveyance	314.00
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	\$ 6,879.24
Textbooks	244.17
Supplies	515.05
Water, Lights and Rent	66.42
High School Library	73.10
High School Laboratory	12.50
	<hr/>
	\$11,882.72
	<hr/>
Overdrawn	\$ 147.33



# *Annual Town Report*

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## REPAIRS

### Credits

Unexpended 1945-46	\$ 81.12	
Appropriation	1,000.00	
	<hr/>	\$1,081.12

### Debits

Labor	\$ 484.22	
Material	74.17	
	<hr/>	\$ 558.39
Unexpended		<hr/> \$ 522.73

## INSURANCE

### Credits

Appropriation	\$303.00
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### Debits

Paid Premiums	\$258.29	
Overdrawn 1945-46	5.30	
	<hr/>	\$263.59
Unexpended		<hr/> \$ 39.41

## ESTIMATED BUDGET 1947-48

### Debits

Teachers' Salaries	\$9,535.00
Janitors and Cleaning	950.00
Library and Laboratory	216.00
Water, Lights and Rent	85.00
Clerk's Salary	197.74

Fuel	1,000.00
Textbooks and Supplies	1,000.00
Overdrawn 1946-47	147.33
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	\$13,131.07

**Credits**

State School Fund	\$4,377.00
Int. on Permanent School Fund	30.00
Tuition	825.00
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	\$ 5,232.00

Necessary Appropriation	\$ 7,899.07
Recommended Appropriation	\$ 8,000.00
Recommended for Repairs	\$ 500.00
Recommended for Insurance	\$ 25.00

The following table shows the enrollment in the different schools as reported by the teachers at their opening in September:

School	Sub.-Pri.	1	2	3	4	5	6	7	8	9	10	11	12	Tl.
Vil. Primary	1	6	7											14
Vil. Intermediate				9	5	7								21
Vil. Grammar							4	6	5					15
Central	3	1	1	1	5		3	6						20
Tabbutt	1	1	3	1	4		2	1	2					15
High School										11	14	7	9	41
	5	8	11	11	14	7	9	13	7	11	14	7	9	136

Since the opening of school in September several opportunities for in-service training for the teachers have been available and their response has been most gratifying. In October we had the services, for a morning, of a specialist in the teaching of Reading. Also the services, for an evening, of the State Director of Guidance, Mr. John E. Hughes. Many of our teachers took advantage of a Visiting Day which gave them

an opportunity to visit other schools similar to theirs and see how the work was carried on in those schools and to exchange ideas with the teachers. In November our present Commissioner of Education, Harland A. Ladd, then Deputy Commissioner in charge of Curriculum, addressed the teachers to inform them of what attempts were being made in the State of Maine to revise the curriculum and adapt it to the present day needs of the pupils. In December we had the services, for two weeks, of Miss Muriel McCallister, one of our State Elementary Supervisors. In January, an all-day Institute was held in Harrington with the services of Miss McCallister, Miss Villa Hayden, and Miss Zelda Gordon, three of the State Elementary Supervisors. Also in January we had the services, for an evening, of a specialist in the teaching of Arithmetic. An Extension Course from the University of Maine, "Workshop in Education", with your Superintendent as course leader, was begun with 15 teachers enrolled, 1 from Columbia Falls.

In reply to some of the critics of today's school, there is a question that should be considered. Are we evaluating schools today on the same basis as the schools we attended? When we attended school the only interest was the intellectual child. Today the whole child attends school, the physical child, the intellectual child, the social child, the emotional child. Today's school is attempting to meet all these needs of the child and guide his physical needs, challenging and developing his intellectual needs by providing social activities that meet his needs and opportunities for developing an emotional child. When we attended school it was necessary for us to adjust ourselves to the school. Today attempts are being made to adjust the school to the needs of the children. We are extremely fortunate in having a teacher for every school; not only that, but teachers who are sincere and

conscientious in trying to do the best job they know how to do.

Mrs. Goldie Sprague returned to the Tabbutt School this year after an absence of a few years in Cherryfield and conducted a very successful money-raising program which has provided dental care for all the children in her school. After the Christmas vacation, Mrs. Sprague was unable to return because of illness and her place has been capably filled by Mrs. Muriel Hartford.

The Central School was re-opened this year with Mrs. Ingersoll as teacher after having been closed nearly a year.

Mr. Albert Richard, formerly Principal at the High School, returned this year after an absence of three years and is conducting a very efficient program of curricular and extra-curricular activities. Miss Marjorie Daley, the Assistant who started the fall term, was unable to continue in her position and her place has been most ably filled by Mrs. Lillian Tibbetts, who has a very keen and sympathetic understanding of young people and has done a splendid job in giving remedial instruction as well as carrying on the regular program.

At the Quadrangular Junior Speaking Contest held in Cherryfield last April the Columbia Falls representatives won the second place cup for their school. The boys' basketball team has enjoyed the most successful season for several years.

In June a Commencement play was presented by the eighth grade pupils in the Grammar School under the direction of Mr. Laurence Drisko, following which they received their diplomas which entitled them to entrance in High School.

The Hamlin School with Helen Grant and Helen Allen are continuing their splendid work of former years.

Several repairs to the buildings have been made as follows: The Tabbutt School has been re-shingled, the class room at the Tabbutt School, Central School and Grammar School and High School laboratory has been painted. The pipes in the toilets at the High School have been insulated, the heater has been re-conditioned and is working efficiently. New blackboards have been purchased for the Hamlin School to be installed as soon as possible. As soon as someone can be secured to clean the toilet rooms in the High School, they will be re-painted.

Last May the Parent-Teachers Association was organized. They are carrying on a very successful program and their cooperation with the schools is greatly appreciated.

Because our appropriation for the support of schools at the last annual town meeting was not large enough to make our local school tax rate as high as the average school tax rate throughout the State, the town of Columbia Falls will not qualify for the Equalization Fund next December. This will increase the tax burden upon the citizens of Columbia Falls to raise sufficient money to make up for the loss of this financial assistance. Due to the increased costs and to prepare ourselves for a new minimum salary law the overall budget has been increased about \$1,300.00 over last year but since we are not having the benefit of the Equalization Fund it will be necessary to raise almost double the amount of last year if we wish to maintain our present school program at its present level.

Your Superintendent, Superintending School Committee and Teachers appreciate your cooperation and sympathetic understanding. We all wish to thank you for your keen interest.

Respectfully submitted,  
ROLAND M. LEACH  
Superintendent of Schools

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